

CERTIFICATE

2020

To the Clerk of Pawnee County, State of Kansas

We, the undersigned, officers of

**Browns Grove Cemetery District No. 2**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2020; and (3) the  
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

			2020 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2020		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
<b>Fund</b>	<b>K.S.A.</b>				
General	17-1330	6	30,700	8,962	1.302
Debt Service	10-113				
Non-Budgeted Funds		7			
Totals	xxxxxxxxxx		30,700	8,962	1.302
Budget Summary		8	County Clerk's Use Only		
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			No	Nov. 1, 2019 Total Assessed Valuation	

VALUE  
6,883,485

Assisted by:

VonFeldt, Bauer & VonFeldt, Chtd.

Certified Public Accountants

Address:

PO Box 127, 818 Broadway

Larned, KS 67550

Email:

mlb@cpavbv.com

*Donald Hejkal*  
*Gary Pelton*

Attest: Aug, 5, 2019

RECEIVED	
County Clerk	X Governing Body
CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"	
AUG 08 2019	
PAWNEE LARNED	

## **SIGNIFICANT BUDGET ASSUMPTIONS**

### **GENERAL ASSUMPTIONS:**

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the June 15, 2019 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

### **REVENUE ASSUMPTIONS:**

Overall revenues are expected to increase slightly compared to the prior fiscal year.

State funding is expected to remain relatively flat compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed tax lid. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

### **EXPENDITURES ASSUMPTIONS:**

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs .

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 8,530
2. Debt service levy in 2019 budget	- \$ 0
3. Tax levy excluding debt service	\$ 8,530

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 15,001	
5. Increase in personal property for 2019:		
5a. Personal property 2019	+ 726,512	
5b. Personal property 2018	- 490,483	
5c. Increase in personal property (5a minus 5b)	+ 236,029	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019:	563	
7. Total valuation adjustment (sum of 4, 5c, 6)	251,593	
8. Total estimated valuation July, 1, 2019	6,883,485	
9. Total valuation less valuation adjustment (8 minus 7)	6,631,892	
10. Factor for increase (7 divided by 9)	0.03794	
11. Amount of increase (10 times 3)	+ \$ 324	
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 8,854	
13. Debt service levy in this 2020 budget	0	
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	8,854	
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025	
16. Consumer Price Index adjustment (3 times 15)	\$ 213	
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 9,067	

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Browns Grove Cemetery District No. 2  
Pawnee County

2020

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2019 Budgeted Funds	Tax Levy Amount in 2019 Budget	Allocation for Year 2020			
		MVT	RVT	16/20M Veh	Watercraft
General	8,530	464	8	65	40
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	8,530	464	8	65	40

County Treas Motor Vehicle Estimate

464

County Treas Recreational Vehicle Estimate

8

County Treas 16/20M Vehicle Estimate

65

County Treas Commercial Vehicle Tax Estimate

40

County Treas Watercraft Tax Estimate

5

MVT Factor 0.05440

RVT Factor 0.00094

16/20M Factor 0.00762

Comm Veh Facto 0.00469

Watercraft Facto 0.00059

2020

Browns Grove Cemetery District No. 2  
Pawnee County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
None					
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.



[illegible]

**CPA Summary: No assurance provided. See accompanying "Significant Budget Assumptions"**





# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2020

The governing body of  
**Browns Grove Cemetery District No. 2**  
**Pawnee County**

will meet on August 5, 2019 at 8:15 PM at the Browns Grove Township Hall, Burdett, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at VonFeldt, Bauer & VonFeldt, Chtd. and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	9,642	1.295	11,200	1.302	30,700	8,962	1.302
Debt Service							
Non-Budgeted Funds							
Totals	9,642	1.295	11,200	1.302	30,700	8,962	1.302
Less: Transfers	0		0		0		
Net Expenditures	9,642		11,200		30,700		
Total Tax Levied	8,530		8,530		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,589,314		6,554,865		6,883,485		

### Outstanding Indebtedness,

Jan 1,	2017	2018	2019
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Donald Stejskal

Treasurer

